

Maine Revised Statutes

**Title 29-A: MOTOR VEHICLES HEADING: PL
1993, c. 683, Pt. A, §2 (new); Pt. B, §5 (aff)**

**Chapter 5: VEHICLE REGISTRATION HEADING:
PL 1993, c. 683, Pt. A, §2 (new); Pt. B, §5 (aff)**

§409. COLLECTION OF TAXES

1. Collection of tax. The Secretary of State shall act at the time and place of registration on behalf of the State Tax Assessor to collect the sales or use tax due under Title 36, Part 3 for a vehicle or truck camper for which an original registration is required.

[1993, c. 683, Pt. A, §2 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

2. Documentation; payment of tax. Registration may not be issued, unless in addition to meeting the other registration requirements of this Title, the applicant has:

A. Submitted a dealer's certificate in a form prescribed by the State Tax Assessor, showing either that:

- (1) The sales tax due has been collected by the dealer; or
- (2) The sale of the vehicle or truck camper is not subject to tax; or [1993, c. 683, Pt. A, §2 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

B. Properly signed a use tax certificate in a form prescribed by the State Tax Assessor and:

- (1) Paid the amount of tax due; or
- (2) Shown that the sale or use of the vehicle or truck camper is not subject to tax. [1993, c. 683, Pt. A, §2 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

[1993, c. 683, Pt. A, §2 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

3. Collection fee. Each official shall retain from the use taxes collected a fee of \$1.25 for each vehicle or truck camper, even if a certificate indicates that no use tax is due.

Retained fees must be transmitted to the Treasurer of State and credited to the Highway Fund.

Taxes collected must be transmitted to the Treasurer of State and credited to the General Fund.

[1993, c. 683, Pt. A, §2 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

4. Forwarding certificates. Certificates submitted pursuant to this section must be sent promptly to the State Tax Assessor.

[1993, c. 683, Pt. A, §2 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

5. Other taxes. A motor vehicle, mobile home, camp trailer or truck camper may not be registered until the excise tax or personal property tax or real estate tax has been paid in accordance with Title 36, sections 551, 602, 1482 and 1484. The Secretary of State may provide municipal excise tax collectors with a standard vehicle registration form for the collection of excise tax.

[2011, c. 240, §1 (AMD) .]

6. Remedies cumulative. The provisions of this section are in addition to other methods for the collection of the sales or use tax.

[1993, c. 683, Pt. A, §2 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

SECTION HISTORY

1993, c. 683, §A2 (NEW). 1993, c. 683, §B5 (AFF). 2011, c. 240, §1 (AMD) .

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